

DAVID A. HUBBERT
Deputy Assistant Attorney General

Timothy J. Huether
Trial Attorneys, Tax Division
U.S. Department of Justice
P.O. Box 683
Washington, D.C. 20044
Phone: (202) 307-2124
Fax: (202) 307-0054
Email: Timothy.Huether@usdoj.gov
Western.Taxcivil@usdoj.gov

Attorney for the United States of America

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEVADA

United States of America,

Plaintiff,

v.

Leon W. Lipson, in his capacity as Personal
Representative of the Estate of Jean Lipson;
Leon W. Lipson, in his capacity as a Trustee
of the Jean Lipson Trust;
Nadine Lipson, in her capacity as a Trustee of
the Jean Lipson Trust;
Nadine Lipson, in her capacity as Personal
Representative of the Estate of David E.
Lipson;
Nadine Lipson, individually,

Defendants.

Case No. 2:23-cv-00127-JCM-DJA

**STIPULATION TO EXTEND
DISPOSITIVE MOTION DEADLINE
(First Request)**

Pursuant to LR IA 6-1 and LR 26-3, Plaintiff the United States of America and
Defendants Leon W. Lipson, in his capacity as Personal Representative of the Estate of Jean
Lipson and in his capacity as a Trustee of the Jean Lipson Trust, and Nadine Lipson, individually

STIPULATION TO EXTEND
DISPOSITIVE MOTION DEADLINE

1 and in her capacity as Personal Representative of the Estate of David E. Lipson (collectively, the
2 “Parties”), stipulate and move the Court to extend the dispositive motion deadline by two weeks.

3 This is the Parties’ first request for an extension of the dispositive motion deadline. It
4 comes less than 21 days before the expiration of the subject deadline.

5 Good cause exists to grant this extension because the Parties recently conducted
6 depositions of Leon Lipson and Nadine Lipson on September 25, and the Parties would benefit
7 from additional time to review those deposition transcripts and incorporate them into any
8 dispositive motions they may file. Leon Lipson and Nadine Lipson and their Counsel were not
9 available for the depositions until September 25, despite the Parties’ diligent efforts to schedule
10 those depositions earlier.

11 For the above reasons, and for good cause shown, the Parties therefore seek that the
12 current dispositive motion deadline, as set forth in the Court’s scheduling order, Dkt. 13, order
13 granting the first stipulation to extend discovery deadlines, Dkt. 19, and order granting the
14 second stipulation to extend discovery deadlines, Dkt. 34, be extended by two weeks and
15 modified as reflected in the table below.

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24 STIPULATION TO EXTEND
25 DISPOSITIVE MOTION DEADLINE

Deadline	Previous	Modified
Dispositive Motion Deadline	October 18, 2024	November 1, 2024

Respectfully submitted this 17th day of October, 2024,

U.S. DEPT. OF JUSTICE, TAX DIVISION

ROYAL & MILES LLP

DAVID A. HUBBERT

Deputy Assistant Attorney General

/s/ Timothy J. Huether

Timothy J. Huether

Trial Attorneys, Tax Division

P.O. Box 683, Ben Franklin Station

Washington, D.C. 20044

Attorney for the United States of America

/s/ Gregory A. Miles

Gregory A. Miles, Esq.

1522 W. Warm Springs Road

Henderson, NV 89014

Attorney for Defendants

IT IS SO ORDERED:

Hon. Daniel J. Albregts

United States Magistrate Judge

Dated: October 18, 2024

STIPULATION TO EXTEND
DISPOSITIVE MOTION DEADLINE

CERTIFICATE OF SERVICE

I certify that on October 17, 2024, I electronically filed the foregoing with the Clerk of Court using the CM/ECF system, which will send notice to all parties who have appeared in this case and are authorized to receive electronic notice of filings.

/s/ Timothy J. Huether
TIMOTHY J. HUETHER
Trial Attorney, Tax Division
U.S. Department of Justice

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